

Application No. 09/195,105  
Amendment dated October 20, 2010  
Reply to Final Office Action of August 20, 2010

**Amendments to the Claims:**

This listing of claims will replace all prior versions, and listings, of claims in the application:

**Listing of Claims:**

1. (previously presented) A point of sale tax reporting system in an environment where a consumer purchases goods, the point of sale tax reporting system comprising:
  - at least one tax register located at a location of a merchant or retailer, said at least one tax register adapted to process data for a consumer sales transaction at the merchant or retailer location and compute use tax data for the transaction to be indicated to an appropriate government agency based upon a location where purchased goods are to be shipped, said at least one tax register forwarding said transaction data and said use tax data to at least one of the government agency and a credit card processing company for processing, wherein said transaction data includes at least an amount of money received by the merchant or retailer from the consumer for the purchased goods; and
  - a communication link permitting the connection over a network of at least one of (i) said at least one tax register at the merchant or retailer location and (ii) the credit card processing company, to a computer system including at least a computer and a corresponding memory disposed at the government agency, the computer and the memory adapted to receive, process and store said transaction data and said use tax data forwarded from one of the credit card processing company and the merchant or retailer location, said communication link for permitting said at least one tax register or the credit card processing company to forward said transaction data and said use tax data to the computer and the memory so that said transaction data and said use tax data from the merchant or retailer is automatically forwarded to the government agency and stored in the memory in order to help enforce tax laws and prevent at least one

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of the consumer and the merchant or retailer from avoiding payment of a use tax.

2. (previously presented) The point of sale tax reporting system of claim 1, wherein said at least one tax register is adapted to process data for the consumer sales transaction where the consumer purchases the goods with one of a credit card, a debit card, and any form of electronic payment.
3. (previously presented) The point of sale tax reporting system of claim 1, wherein said first communication link is one of a digital packet switched network and a satellite network.
4. (previously presented) The point of sale tax reporting system of claim 1, further including at the merchant or retailer location means for accessing the credit card processing company in response to the transaction so that the credit card processing company automatically charges a credit card of the consumer with both a sales price of the purchased goods and the use tax based upon the location where the consumer requests that the purchased goods be shipped.
5. (previously presented) The point of sale tax reporting system of claim 4, further including means for allowing the credit card processing company to forward the use tax charged to the consumer to the state agency, wherein the use tax, where appropriate, is automatically charged to the consumer, and where the use tax includes a sales tax.
6. (previously presented) The point of sale tax reporting system of claim 1, further including means for issuing a tax stamp receipt to the consumer as evidence of a tax paid for attachment to a parcel.
7. (previously presented) The point of sale tax reporting system of claim 1, further including a connection to a digital data network to provide for the connection of the merchant or retailer location to the location of the consumer, said digital data network for allowing the consumer to purchase the goods from the merchant or retailer via said digital data network.

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8. (previously presented) The point of sale tax reporting system of claim 1, wherein said first communication link includes the use of at least one of a telephone line, a digital data network, and a satellite wireless communication link.
9. (currently amended) A point of sale tax reporting system in an environment where a consumer purchases goods over a digital data network, the point of sale tax reporting system comprising:

said digital data network adapted to enable the consumer to purchase goods over said digital data network from a merchant or retailer;

a computer register located at a location of the merchant or retailer, said computer register adapted to process consumer sales transaction data at the merchant or retailer location, calculate the use tax to be received by ~~the~~ a government agency based upon a location where the goods are to be shipped, and forward use tax data and the transaction data for a transaction to at least one of a government authorized entity and a credit card processing company, the transaction data including at least an amount of money received or to be received by the merchant or retailer from the consumer for the transaction; and

a communication link permitting the connection of at least one of (i) said computer register at the merchant or retailer location and (ii) the credit card processing company, to a computer system including at least a computer and a corresponding memory disposed at the government authorized entity, the computer and the corresponding memory adapted to receive and store the use tax data and the transaction data forwarded from one of the credit card processing company and the merchant or retailer, said communication link for permitting said computer register, or the credit card processing company to forward the use tax data and the transaction data to the computer and the corresponding memory, wherein the use tax data from the merchant or retailer is automatically forwarded by said computer register to the government authorized entity and stored in the corresponding memory in order to help enforce tax laws

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and prevent at least one of the consumer and the merchant or retailer from avoiding payment of a use tax.

10. (previously presented) The system of claim 9, wherein said computer register computes the use tax data.
11. (previously presented) The system of claim 9, wherein said digital data network includes a packet switched digital data network.
12. (previously presented) The system of claim 9, wherein the government authorized entity is a State Treasury or a taxing authority.
13. (previously presented) The system of claim 9, further comprising means for charging a credit card of the consumer for purchasing the goods and the use tax due thereon.
14. (previously presented) The point of sale tax reporting system of claim 1, wherein said at least one tax register comprises a PC-based point-of-sale system including a keyboard, a credit card reader, a bar code reader, and a receipt printer.

Claim 15 (cancelled).

16. (previously presented) The point of sale tax reporting system of claim 1, further comprising at the merchant or retailer means for causing each of: (a) summaries of transactions to be provided; (b) a summary list of the transactions to be provided; and (c) a checking account of the merchant or retailer to be charged so that money is taken from the checking account of the merchant or retailer based on said transaction data and said use tax data forwarded to said computer and said memory.
17. (previously presented) A point of sale tax reporting system in an environment where a consumer purchases goods, the point of sale tax reporting system comprising:
  - a tax register located at a location of a retailer, said tax register adapted to process data for a consumer sales transaction at the retailer and compute use tax data for the transaction to be provided to an appropriate government agency

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based upon a location where purchased goods are to be shipped, said tax register forwarding said transaction data and said use tax data to at least one of the government agency and a credit card processing company for processing, said transaction data including at least an amount of money received by the retailer from the consumer for the purchased goods;

a communication link permitting the connection over a network of at least one of (i) said tax register at the location of the retailer and (ii) the credit card processing company, to a computer system at the government agency including at least a computer and a corresponding memory, the computer and the memory adapted to receive and store said transaction data and said use tax data forwarded from one of the credit card processing company and the retailer, said communication link for permitting said tax register or the credit card processing company to forward said transaction data and said use tax data to the computer and the memory so that said transaction data and said use tax data from the retailer is automatically forwarded to and stored in the memory in order to help enforce tax laws and prevent at least one of the consumer and the retailer from avoiding the payment of a use tax; and

said tax register causing at the retailer each of: (a) summaries of transactions to be provided; (b) a summary list of the transactions to be provided; and (c) a checking account of the retailer to be charged so that money is taken from the checking account of the retailer based on said transaction data and said use tax data forwarded to the computer and the memory.

18. (previously presented) The system of claim 17, wherein said tax register is adapted to process data for the consumer sales transaction where the consumer purchases the goods with one of a credit card, a debit card, and any form of electronic payment.
19. (previously presented) The system of claim 17, wherein said communication link is one of a digital packet switched network and a satellite network.

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20. (previously presented) The system of claim 17, further including a digital data network provided so as to connect the retailer location to the location of the consumer, said digital data network for allowing the consumer to purchase the goods from the retailer via said digital data network.
21. (previously presented) The system of claim 17, wherein said tax register comprises a PC-based point-of-sale system including a keyboard, a credit card reader, a bar code reader, and a receipt printer.
22. (previously presented) The system of claim 17, wherein said computer system further includes a verifying computer connected to said computer and said memory, the verifying computer adapted to receive a transaction number from the consumer and send confirmation to the consumer that the transaction has been properly reported.
23. (previously presented) The point of sale tax reporting system of claim 1, wherein said computer system further includes a verifying computer connected to said computer and the memory, the verifying computer adapted to receive a transaction number from the consumer and send confirmation to the consumer that the transaction has been properly reported.
24. (previously presented) The system of claim 9, wherein said computer system further includes a verifying computer connected to the computer and the corresponding memory, the verifying computer adapted to receive a transaction number from the consumer and send confirmation to the consumer that the transaction has been properly reported.
25. (previously presented) The system of claim 9, wherein said computer register is adapted to process data for the consumer sales transaction where the consumer purchases the goods with one of a credit card, a debit card, and any form of electronic payment.
26. (previously presented) The system of claim 9, wherein said communication link is one of a digital packet switched network and a satellite network.
27. (previously presented) The system of claim 9, wherein said computer register

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comprises a PC-based point-of-sale system including a keyboard, a credit card reader, a bar code reader, and a receipt printer.

28. (previously presented) A point of sale tax reporting system for e-commerce transactions, comprising:

at least one tax register including a processor configured to process transaction data and generate tax data including a calculation of an amount of tax to be paid to a government taxing authority for a purchase made over the Internet by a consumer; and

a communication link for effecting delivery over the network of said tax data to the government taxing authority, said tax register being programmed to transmit said tax data concerning the purchase made over the Internet to the government taxing authority via said communication link.

29. (previously presented) The system of claim 28, wherein said tax register is connected by the communication link with a credit card company, said tax register being programmed to transmit an instruction to the credit card company via the communication link, the instruction authorizing the credit card company to charge the consumer's credit card for the purchase.

30. (previously presented) A point of sale tax reporting system, comprising:

at least one tax register of a retailer, said tax register including a processor configured to process transaction data and generate tax data including a calculation of an amount of tax to be paid to a government taxing authority for a transaction between a consumer and the retailer; and

a communication link directly connecting over a network said tax register to the government taxing authority, said tax register being programmed to transmit said tax data directly to the government taxing authority via said communication link.

31. (previously presented) The system of claim 30, wherein said transaction data includes an amount of money received by the retailer from the consumer for said transaction.

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32. (previously presented) A computer implemented tax reporting system for consumer-retailer transactions, comprising:
- a computer system including at least one processor associated with at least one software component executable by the processor collectively operable to:
    - process transaction data including a sales transaction between a consumer and a retailer,
    - generate tax data including a calculation of an amount of tax to be paid to a government taxing authority based on the sales transaction,
    - directly connect via a communication link over a network to the government taxing authority, and
    - automatically transmit said tax data over the network directly to the government taxing authority via the communication link.
33. (previously presented) A point of sale tax reporting system for e-commerce transactions between a consumer and a retailer, comprising:
- a processor at a location remote from the retailer that is conducting the e-commerce transactions, said processor programmed to receive, over a network, transaction data and tax data from the retailer, the tax data including an amount of tax to be paid to a government taxing authority for a purchase made over the Internet by the consumer from the retailer, said processor being programmed to automatically debit an account of the retailer in accordance with the amount of tax to be paid to the government taxing authority.